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ABSTRACT

Profiles of 65 urban American school systems are presented, showing that programmed and projected annual Federal per pupil expenditures in public and private schools between 1980-81 and 1984-85, as these would be affected by proposed Federal budget cuts and tuition tax credits for parents of private school students to equalize Federal aid to public and private schools by 1984-85, will actually generate substantial inequities. It is emphasized that, while current proposals may result in comparable Federal support for public and private schools within 5 years, the bulk of public school subsidies will be for food, while most of private school subsidies will go to instruction. Considering instructional subsidies alone, it is maintained that proposed funding pattern changes will lead to a 50 percent decrease in per pupil aid in public schools over the 5-year period. By 1984-85, private school pupils are expected to be receiving three times more than what public school pupils will receive in Federal subsidies for instruction. The report discusses arguments presented by proponents of tuition tax credits in the light of expected patterns of new spending, and holds that the tax credit proposals are unfair to the poor, minorities, and public schools. (MJL)

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THE COUNCIL OF THE GREAT CITY SCHOOLS

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The Effect of Tuition Tax Credits on Urban Schools

August, 1982

A Joint Report by the

Council of the Great City Schools

and

American Association of School Administrators

THE EFFECT OF TUITION TAX CREDITS ON URBAN SCHOOLS

The Reagan Administration is now proposing major changes in the way that the federal government treats public education. The centerpiece in these changes is legislation designed to provide tax credits to parents with children in private schools, a proposal as inherently unfair to the poor as any that has been offered over the last two years.

The purpose of this report is present information on the effect of the Reagan proposed tuition tax credits on urban school systems and to put that information into the context of the Administration's budget cutting efforts.

The data for this report came from 65 of the largest school systems across the country, including the nation's major inner-city public school districts.

In general, the Administration has proposed a tax credit to parents of private school children to cover half the costs of private school tuition up to $100 in 1983, $300 in 1984, and $500 in 1985 and beyond. No one whose annual income is over $50,000 would be eligible for the full credit, and no one whose income is over $75,000 would be eligible for any of the credit.

The Department of Treasury has estimated that between 80% and 90% of private school youngsters would benefit by the credit, and the Department of Education has estimated that the average credit claimed would be about $89 in the first year, $215 in the second, and $321 in the third. The cost of the credit to the federal government is expected to exceed $1.2b by 1985, according to the Department of Education.

It is estimated by the Department of Education (ED) that it spends about $152/child on the nation's public school children, and that the federal government as a whole spends approximately $356/child. With an average tax credit of $321 by 1985, the Department assumes that federal support for public and private schools will be equalized by the 1984-85 school year. Such strides toward fiscal parity represent a major policy switch by itself, but a closer look at the data will show substantial inequities that the federal govenment has yet to acknowledge.

To put the impact of tuition tax credits into perspective, it is necessary to examine how recent and proposed budget cuts effect the public schools. In 1980-81 the direct expenditure on the 65 school systems in this study was slightly in excess of $1.1b, or $207/child. This figure is understandably higher than the national average of $152/child because of the greater needs of the districts in this study. Because of funding cuts initiated by Reagan's revision of the FY81 budget, the average ED expenditure on these 65 districts dropped to $183/child in the 1981-82 school year.

If no further changes are made to the FY82 Continuing Resolution, then ED's direct expenditures on these 65 districts will drop to $157/child in the 1982-83 school year. On top of the cuts that have been made to date, the Administration's FY83 budget would result in direct ED expenditures on the 65 districts of $116 in the 1983-84 school year and $105/child in 1984-85, a 49% drop in four years. While this FY83 budget has not been approved by Congress, it does represent the Administration's intentions vis-a-vis elementary and secondary education.

If this pattern of funding continues, then instructional aid which comprised 59% of all direct federal aid to these 65 districts in 1980-81 will have

dropped to 47% of such aid by 1984-85. Conversely, while feeding programs from the Department of Agriculture comprised 27% of all direct federal aid to these districts in 1980-81, they will comprise 56% of all such aid by 1984-85. This change in the pattern of funding to large city school systems represents a major de facto policy change in how the federal government handles urban education. It signals a switch in policy from teaching to feeding.

The pattern of federal aid to private schooling is evolving in the opposite direction. In the 65 cities contained in this study, there were about 1.4m students enrolled in nonpublic schools, or about 25% of all nonpublic school students in the nation. These students received about $43/child, an amount which is approximately one-fifth of what the public schools in the same cities receive. This five-to-one disparity would be expected given the greater degree of need in the public schools.

This amount of federal monies which are spent in the private schools remained at approximately $43/child in 1981 -82, and will increase slightly in 1982-83 because of the inclusion of private schools in the Chapter 2 (ECIA) block grants. If tuition tax credits are added to this per child figure in the 1982-83 school year, then the expenditure by the federal government on private schooling increases to about $115/child. This expenditure grows to $224/child in 1983-84 and to $329/child in 1984-85.

Spending by the federal government, then, to subsidize the teaching of public school children will fall from $207/child in 1980-81 to $105/child in 1984-85, a 50% decrease; but will increase from $43/child to $329/child for private

children over the same period, a rise of 565%. This means that by 1984-85, the federal government will be spending three times more for the instruction of private school children than it will for public school children.

As was noted earlier, expenditures from the Department of Education are not the only source of federal monies for either public or nonpublic schools. The total federal spending on the 65 districts amounts to about $365/child. It appears as if the ED figure of $356/child estimate for all districts in the U.S. has been overestimated by about $90/child because of the inclusion of about $500m in overseas DOD dependents' schools. Most of these noninstructional expenditures are for feeding purposes which was underscored before. While the total per pupil spending by the federal government on public and private schools may reach some comparable level by 1984, the bulk of the public school subsidies will be for food while the majority of the federal private school subsidies will be for instruction.

This major switch in federal education policy is not only unfair but the pattern of the new spending appears to have some bearing on many of the arguments that the proponents of tuition tax credits have made.

First of all, one of the arguments presented by proponents of the credits is that parents of private school students pay twice for education -- once through local property taxes to fund public schools, and the second time for tuition to send their children to private schools. If these credits become law, however, public school parents will be paying twice: once in local property taxes for public schools, and a second time to fund the credits for parents to send

their children to private schools.

Secondly, proponents continue to argue that tuition tax credits will promote competition between public and private schools, and that public schools will have to improve or die. It is widely acknowledged that private schools do not have to abide by the same regulations as public schools. Private schools can be selective in their admissions process and do not have to accept high cost or troublesome students. Although the private schools have but one-fifth the need of public schools, the federal government is proposing that it now fund private school instruction at three times the rate of the publics. There can be no reasonable expectation that public schools would be able to compete with the privates under circumstances of higher need and lower funding. No healthy competition could grow under such conditions, even if one assumed that public and private schools were institutional sectors subject to the traditional rules of competition.

Third, the tax credits will result in major inequities between federal education expenditures for private schools in the cities and public schools in white collar suburban areas. Many upper middle class suburbs receive relatively small amounts of federal assistance. Although need is often lower in these districts, the tax credits will result in the federal government spending nearly eight times more on the private schools in that area than on the public schools (see Jefferson County, Colorado). The smaller the amount of federal education monies that is received by a local school system (on a per pupil basis), the greater the disparity will be in the funding of public and private schools with the tax credit. What will ultimately happen with these credits is that taxpayers in the wealthier

suburbs will foot the bill for city parents to send their children to private schools.

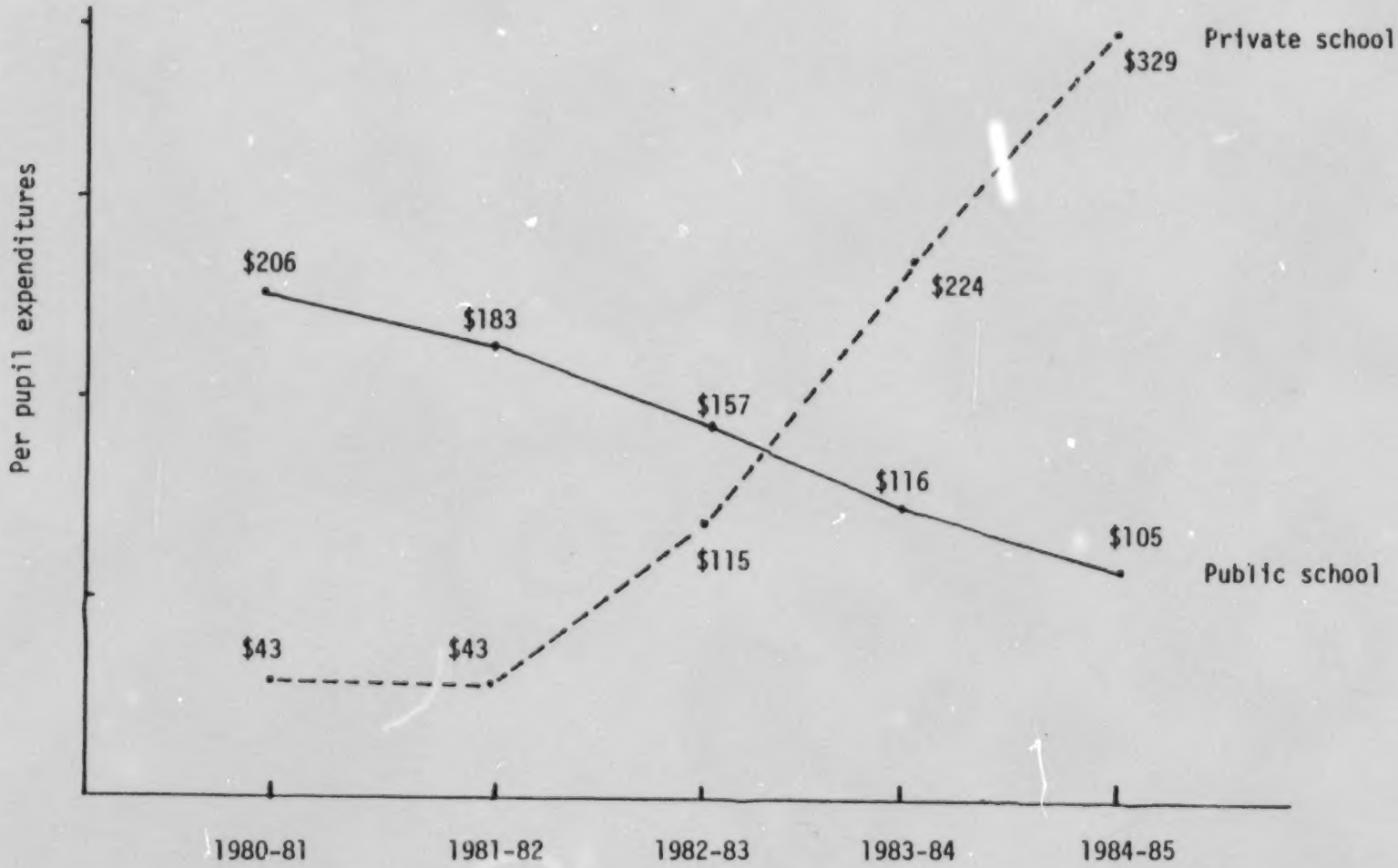
Fourth, the tax credits will result in major regional differences. Areas of the country having fewer nonpublic schools will see their tax money going to those regions that do not have privates . This phenomena will be particulary strong in the West and Midwest. For example, in Mesa (Arizona) there are only about 600 students in private schools. Because the public schools have very few Title I eligible children, the district receives only $66/child from the federal government. Even with the tax credits of about $322/child there are so few private school children that the city is not likely to recoup the taxes it has sent to a district like Boston to pay for private schooling there.

Fifth, the tuition tax credits represent a major change in emphasis in that the federal education apparatus would tilt away from the needy and the poor toward those in better circumstances. Such new inequities will have serious ramifications for the education of the nation's racial minorities which are already overrepresented within the poverty population. The 65 cities in this survey contain over thirty percent of all racial minority children in the nation and about one third of all the poor children, yet they will be told that they will receive only a third of the educational support from the federal government.

Besides being dubious federal policy, unconstitutional, discriminatory, and meddlesome in the legitimately independent authority of the private schools; these proposed tax credits are unfair as is much of what emerges from this Administration. It is unfair to the poor, to minorities, and to the public schools themselves.

We do not wish to argue here that if the credits were simply cheaper that equity would appear. The public school community is opposed to tuition tax credits no matter what the amount. The data presented here should give ever greater credence to the notion that these proposed tuition tax credits is one more avenue for taking from the poor and giving to the rich, a federal approach that is as ill conceived as it is deplorable.

Federal Education Per Pupil Direct and Tuition Tax Expenditures in Public and Private Schools



INDIVIDUAL DISTRICT PROFILES

Methodology

This study was conducted by collecting from 65 school systems the total federal monies by agency that they received in the 1980-81, 1981-82 school years and similar projections for 1982-83. Each district was also asked to estimate the private school enrollment in their city and the approximate amount of federal ED money that flowed through that public system to the private schools. While the federal government does not directly fund private schools, most federal education laws assure private school participation in locally-based federally-funded public school programs. Public inner-city schools routinely share federally-derived funds and/or services with the private schools in their jurisdiction based on an estimation of needs. Because of this flowthrough, public schools do keep accurate records on the amounts of title I, chapter 2 and other major monies turned over to the private schools. Estimates of spending for the 1983-84 and 1984-85 school years were then made for each public and private district based on the Administration's FY83 budget. While this budget has not been passed, it does reflect the Administration's desires and policy wishes. The total ED funding for each district was divided by the total approximate enrollment to form a per pupil expenditure.

Estimates of the tuition tax credits were derived from information provided by the Department of Treasury and the Department of Education in testimony before the Senate Finance Committe. It was estimated for this study that 80% of current private school enrollmets would participate in the credits in 1983, 85% in 1984, and 90% in 1985. We have also estimated that the credit would average $89 per child in the first year, $215 in the second, and $321 in the third. These average amounts were multiplied by the expected number of users in each city in each year and added to the direct federal expenditures that private schools already receive. This total was divided by the private school enrollment to form a per pupil federal expenditure for private schools.

ALABAMA

Birmingham, Alabama

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$7,830,856	$7,510,672	$6,663,724	$5,664,165	$5,380,957
Enrollment	46,698	45,493	44,234	44,234	44,234
Federal Per Pupil Expenditure	$167.69	$165.10	$150.65	$128.05	$121.65
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$77,400	$68,312	$92,287	$92,287	$91,833
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$284,088	$729,173	$1,152,711
Enrollment	4,520	4,175	3,990	3,990	3,990
Federal Per Pupil Expenditure	$17.12	$16.36	$94.33	$205.88	$311.92

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

ARIZONA

Mesa, Arizona

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

PUBLIC SCHOOLS	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
Direct Federal ED Expenditures	$2,382,473	$2,576,662	$2,659,471	$2,260,550	$2,147,523
Enrollment	37,071	38,776	40,481	40,481	40,481
Federal Per Pupil Expenditure	$64.27	$66.45	$65.70	$55.84	$53.05
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$40,235	$31,068	$19,673	$19,673	$19,576
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$42,435.2	$108,919	$172,184
Enrollment	N/A	596	596	596	596
Federal Per Pupil Expenditure	N/A	$52.13	$104.21	$215.76	$321.75

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

ARKANSAS

Little Rock, Arkansas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$2,053,079	$1,947,783	$1,480,584	$1,258,494	$1,128,145
Enrollment	22,359	21,539	19,909	19,909	19,909
Federal Per Pupil Expenditure	$91.82	$90.43	$74.37	$63.21	$56.67
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$31,346	$33,663	$32,034	$32,034	$31,876
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$356,136	$831,878	$1,315,073
Enrollment	5,414	4,509	4,552	4,552	4,552
Federal Per Pupil Expenditure	$5.79	$7.47	$78.24	$189.79	$295.90

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

CALIFORNIA

Glendale, California

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,491,336	$1,772,757	$1,237,904	$1,052,218	$999,607
Enrollment	20,327	19,858	19,123	19,123	19,123
Federal Per Pupil Expenditure	$73.37	$89.27	$64.74	$55.02	$52.27
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$21,000	$22,000	$24,000	$24,000	$23,882
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$274,120	$703,588	$1,112,265
Enrollment	3,750	3,800	3,850	3,850	3,850
Federal Per Pupil Expenditure	$5.60	$5.79	$77.43	$188.98	$295.10

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Hayward, California

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,172,798	$1,161,911	$1,043,923	$887,250	$842,887
Enrollment	17,431	16,850	16,684	16,684	16,684
Federal Per Pupil Expenditure	$67.28	$68.96	$62.56	$53.18	$50.52
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$108,369	$61,729	$48,416	$48,416	$48,178
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$204,344	$524,492	$829,143
Enrollment	2,835	2,870	2,870	2,870	2,870
Federal Per Pupil Expenditure	$38.23	$21.51	$88.07	$199.62	$305.69

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Long Beach

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$ 7,272,315	$ 6,378,379	$ 5,511,545	$ 3,981,076	$ 3,500,000
Public School Enrollment	56,650	56,926	56,000	56,000	56,000
Federal Per Pupil Expenditure	$ 128.37	$ 112.05	$ 98.42	$ 71.09	$ 62.50
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 15,000	$ 15,000	$ 40,000	$ 40,000	$ 40,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 412,960	$ 1,059,350	$ 1,675,620
Private School Enrollment	5,800	5,800	5,800	5,800	5,800
Federal Per Pupil Expenditure	$ 2.58	$ 2.58	$ 78.10	$ 189.65	$ 245.80

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Los Angeles

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$95,592,877	$76,076,158	$64,589,700	$46,559,418	$43,000,000
Public School Enrollment	538,401	543,791	557,362	560,000	560,000
Federal Per Pupil Expenditure	$ 177.55	$ 139.90	$ 115.88	$ 83.14	$ 76.78
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 3,100,000	$ 3,300,000	$ 3,500,000	$ 3,300,000	$ 3,200,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 7,547,200	$19,371,500	$30,623,400
Private School Enrollment	150,920	106,000	106,000	106,000	106,000
Federal Per Pupil Expenditure	$ 29.27	$ 31.13	$ 104.22	$ 213.88	$ 319.09

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Oakland

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$13,248,497	$12,367,981	$10,764,719	$ 7,373,993	$ 7,000,000
Public School Enrollment	48,863	47,574	47,000	47,000	47,000
Federal Per Pupil Expenditure	$ 271.14	$ 260.00	$ 229.04	$ 156.89	$ 148.94
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 1,097,319	$ 1,097,319	$ 1,150,000	$ 1,095,000	$ 950,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 587,614	$ 1,508,236	$ 2,384,292
Private School Enrollment	8,253	8,253	8,253	8,253	8,253
Federal Per Pupil Expenditure	$ 132.96	$ 132.96	$ 210.54	$ 315.43	$ 404.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

San Francisco

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$15,663,546	$13,131,330	$10,257,680	$ 7,436,542	$ 7,100,000
Public School Enrollment	58,098	59,889	61,379	62,000	62,500
Federal Per Pupil Expenditure	$ 322.62	$ 219.26	$ 167.12	$ 119.94	$ 113.60
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 1,035,000	$ 1,038,340	$ 1,200,000	$ 1,100,000	$1,100,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,993,600	$ 5,117,000	$8,089,200
Private School Enrollment	28,000	28,000	28,000	28,000	28,000
Federal Per Pupil Expenditure	$ 37.00	$ 37.08	$ 110.48	$ 222.04	$ 328.19

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Santa Monica, California

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
Direct Federal ED Expenditures	$655,486	$557,657	$458,094	$389,380	$369,910
Enrollment	11,645	11,143	10,782	10,782	10,782
Federal Per Pupil Expenditure	$56.29	$50.05	$42.49	$36.11	$34.31
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$37,514	$41,343	$29,606	$29,606	$29,460
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$178,000	$456,875	$722,250
Enrollment	2,500	2,500	2,500	2,500	2,500
Federal Per Pupil Expenditure	$15.01	$16.54	$83.04	$194.59	$300.68

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

COLORADO

Denver

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$14,784,868	$10,362,960	$ 8,398,568	$ 6,164,035	$ 5,900,000
Public School Enrollment	64,074	61,500	60,500	60,500	60,500
Federal Per Pupil Expenditure	$ 230.75	$ 168.50	$ 138.82	$ 101.88	$ 97.52
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 304,000	$ 304,181	$ 350,000	$ 350,000	$ 350,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 783,200	$ 2,010,250	$ 3,177,900
Private School Enrollment	11,000	11,000	11,000	11,000	11,000
Federal Per Pupil Expenditure	$ 27.65	$ 27.65	$ 103.00	$ 214.57	$ 320.72

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Jefferson County, Colorado
(Lakewood)

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$3,100,000	$3,200,000	$2,900,000	$2,465,000	$2,341,750
Enrollment	77,920	72,139	76,100	76,100	76,100
Federal Per Pupil Expenditure	$40.11	$44.36	$38.11	$32.39	$30.77
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$30,163	$39,100	$49,700	$49,700	$49,455
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$328,161	$842,295	$1,331,540
Enrollment	4,620	4,659	4,609	4,609	4,609
Federal Per Pupil Expenditure	$6.53	$8.39	$81.98	$193.53	$299.63

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

FLORIDA

Dade County

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$31,531,399	$29,573,119	$26,303,000	$18,910,615	$17,500,000
Public School Enrollment	232,951	224,580	224,000	224,000	224,000
Federal Per Pupil Expenditure	$ 135.36	$ 131.68	$ 117.42	$ 84.42	$ 78.13
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 720,000	$ 716,059	$ 725,000	$ 715,000	$ 650,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 3,204,000	$ 8,223,750	$13,000,500
Private School Enrollment	46,000	45,000	45,000	45,000	45,000
Federal Per Pupil Expenditure	$ 15.65	$ 15.91	$ 87.31	$ 198.64	$ 303.34

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Orlando, Florida

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$7,688,134	$6,761,421	$6,253,167	$5,315,192	$5,049,432
Enrollment	79,470	78,555	78,717	78,717	78,717
Federal Per Pupil Expenditure	$96.74	$86.07	$79.44	$67.52	$64.15
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$184,638	$239,432	$194,527	$194,527	$193,570
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$576,720	$1,480,275	$2,340,090
Enrollment	7,900	8,000	8,100	8,100	8,100
Federal Per Pupil Expenditure	$23.37	$29.93	$95.93	$206.77	$312.80

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Tampa, Florida

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$6,588,463	$5,966,528	$6,692,610	$5,688,719	$5,404,282
Enrollment	109,037	107,000	113,756	113,756	113,756
Federal Per Pupil Expenditure	$60.42	$55.76	$58.83	$50.00	$47.51
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$151,410	$122,891	$227,989	$227,989	$226,867
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$1,171,880	$3,007,882	$4,755,005
Enrollment	15,000	15,000	16,459	16,459	16,459
Federal Per Pupil Expenditure	$10.09	8.19	$85.05	$196.60	$302.68

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

GEORGIA

Atlanta

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$13,762,293	$12,856,602	$11,227,675	$ 7,606,424	$ 7,500,000
Public School Enrollment	72,297	69,700	69,000	69,000	69,000
Federal Per Pupil Expenditure	$ 190.36	$ 184.45	$ 162.72	$ 110.24	$ 108.70
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 78,000	$ 77,682	$ 175,000	$ 175,000	$ 175,000
Federal Tax Expenditures (Tuition tax credits)	--	--	685,940	1,760,614	2,783,262
Private School Enrollment	9,634	9,634	9,634	9,634	9,634
Federal Per Pupil Expenditure	$ 8.10	$ 8.10	$ 89.36	$ 200.91	$ 307.06

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

ILLINOIS

Chicago

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$82,200,688	$81,449,814	$71,488,943	$51,832,478	$49,000,000
Public School Enrollment	445,269	441,232	435,000	435,000	435,000
Federal Per Pupil Expenditure	$ 195.84	$ 184.60	$ 164.60	$ 119.16	$ 112.64
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 6,500,000	$ 6,500,000	$ 7,000,000	$6,000,000	$ 5,500,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 9,683,200	$24,854,000	$39,290,400
Private School Enrollment	136,000	136,000	136,000	136,000	136,000
Federal Per Pupil Expenditure	$ 47.79	$ 47.79	$ 122.67	$ 226.87	$ 329.34

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

IOWA

Des Moines, Iowa

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$5,482,066	$5,405,910	$4,831,571	$4,106,835	$3,901,494
Enrollment	33,161	32,306	31,780	31,780	31,780
Federal Per Pupil Expenditure	$165.32	$167.33	$152.03	$129.23	$122.77
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$117,596	$127,235	$113,718	$111,000	$90,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$259,880	$667,037	$1,054,485
Enrollment	3,832	3,739	3,650	3,650	3,650
Federal Per Pupil Expenditure	$30.69	$34.03	$102.36	$213.16	$313.56

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

LOUISIANA

New Orleans

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$20,130,482	$18,251,242	$15,520,910	$11,178,150	$ 9,900,000
Public School Enrollment	85,707	84,009	83,100	83,000	83,000
Federal Per Pupil Expenditure	$ 234.88	$ 217.25	$ 186.77	$ 134.68	$ 119.28
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 600,000	$ 600,000	$ 750,000	$ 700,000	$ 650,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 2,770,107	$ 6,944,500	$10,978,200
Private School Enrollment	39,000	39,000	38,906	38,000	38,000
Federal Per Pupil Expenditure	$ 15.38	$ 15.38	$ 90.47	$ 201.17	$ 306.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

KANSAS

Kansas City, Kansas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$3,352,890	$3,050,717	$3,151,545	$2,678,810	$2,544,870
Enrollment	24,296	23,845	23,511	23,511	23,511
Federal Per Pupil Expenditure	$138.00	$127.94	$134.05	$113.94	$108.24
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$173,505	$196,505	$203,000	$195,000	$335,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$263,440	$676,175	$1,068,930
Enrollment	3,743	3,711	3,700	3,700	3,700
Federal Per Pupil Expenditure	$46.35	$52.95	$126.06	$235.45	$338.90

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Topeka, Kansas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,310,151	$1,137,907	$1,084,000	$921,400	$875,330
Enrollment	15,843	15,403	15,107	15,107	15,107
Federal Per Pupil Expenditure	$82.70	$73.88	$71.75	$61.00	$57.94
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$79,779	$61,223	$61,201	$61,201	$60,899
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$16,383	$420,507	$664,758
Enrollment	2295	2365	2301	2301	2301
Federal Per Pupil Expenditure	$34.76	$25.89	$97.80	$209.35	$315.37

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Wichita, Kansas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$4,959,043	$4,354,513	$4,386,429	$3,728,465	$3,542,041
Enrollment	45,254	45,153	44,849	44,849	44,849
Federal Per Pupil Expenditure	$109.58	$96.44	$97.80	$83.13	$78.98
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$413,591	$348,801	$373,327	$373,327	$371,490
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$615,880	$1,580,787	$2,498,985
Enrollment	8,409	8,574	8,650	8,650	8,650
Federal Per Pupil Expenditure	$49.18	$40.68	$114.36	$225.91	$331.85

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

KENTUCKY

Jefferson County, Kentucky
(Louisville)

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$9,846,783	$9,175,663	$8,945,168	$7,603,392	$7,223,223
Enrollment	99,865	96,688	93,837	93,837	93,837
Federal Per Pupil Expenditure	$98.60	$94.90	$95.33	$81.03	$76.98
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$810,931	$616,286	$694,333	$694,333	$690,917
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$2,078,043	$5,333,742	$8,431,835
Enrollment	29,395	29,186	29,186	29,186	29,186
Federal Per Pupil Expenditure	$27.59	$21.12	$94.99	$206.54	$312.57

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

MASSACHUSETTS

Boston

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$20,513,554	$16,349,504	$14,826,755	$10,409,398	$ 9,900,000
Public School Enrollment	67,366	59,652	57,000	57,000	57,000
Federal Per Pupil Expenditure	$ 304.51	$ 274.08	$ 260.12	$ 182.62	$ 173.68
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	1,100,000	$ 1,100,000	$ 1,300,000	$ 1,000,000	$ 900,000
Federal Tax Expenditures (Tuition tax credits)	--	--	2,492,000	6,396,250	10,111,500
Private School Enrollment	35,000	35,000	35,000	35,000	35,000
Federal Per Pupil Expenditure	$ 31.42	$ 31.42	$ 108.34	$ 211.32	$ 314.61

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707

Fall River, Massachusetts

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$3,638,729	$2,972,339	$2,385,314	$2,027,517	$1,926,141
Enrollment	13,459	13,422	13,250	13,250	13,250
Federal Per Pupil Expenditure	$207.37	$221.45	$180.02	$153.00	$145.37
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$208,568	$206,338	$185,408	$185,408	$184,496
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$249,200	$639,625	$1,011,150
Enrollment	3,803	3,774	3,500	3,500	3,500
Federal Per Pupil Expenditure	$54.84	$54.67	$124.17	$235.72	$341.61

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Worcester, Massachusetts

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$6,000,000	$6,000,000	$6,000,000	$5,100,000	$4,845,000
Enrollment	23,114	21,500	20,500	20,500	20,500
Federal Per Pupil Expenditure	$259.58	$279.07	$292.68	$248.78	$236.34
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$750,000	$750,000	$750,000	$650,000	$600,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$356,000	$913,750	$1,444,500
Enrollment	4,870	5,185	5,000	5,000	5,000
Federal Per Pupil Expenditure	$154.00	$144.65	$221.20	$312.75	$408.90

Source: *Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.*

MICHIGAN

Ann Arbor, Michigan

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,398,436	$1,115,227	$944,500	$891,779	$887,391
Enrollment	15,712	15,063	14,521	14,521	14,521
Federal Per Pupil Expenditure	$89.00	$74.04	$65.04	$65.04	$61.11
PRIVATE SCHOOLS	Title I only available.				
Direct Federal ED Expenditures	$24,556	$24,896	$26,636	$26,636	$26,504
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$171,022	$438,966	$693,938
Enrollment	2454	2402	2402	2402	2402
Federal Per Pupil Expenditure	$10.00	$10.36	$82.29	$193.84	$599.87

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Detroit

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$52,703,252	$47,577,024	$42,407,358	$30,698,562	$30,450,000
Public School Enrollment	211,887	210,000	210,000	210,000	210,000
Federal Per Pupil Expenditure	$ 248.73	$ 226.56	$ 201.94	$ 146.18	$ 145.00
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 1,500,000	$ 1,504,405	$ 2,104,405	$ 1,950,000	$ 1,850,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 2,185,840	$ 5,610,425	$ 8,869,230
Private School Enrollment	30,700	30,700	30,700	30,700	30,700
Federal Per Pupil Expenditure	$ 48.86	$ 49.00	$ 140.00	$ 246.26	$ 349.16

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Grand Rapids, Michigan

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$2,876,149	$2,671,923	$2,179,500	$1,852,575	$1,759,946
Enrollment	26,226	25,432	23,905	23,905	23,905
Federal Per Pupil Expenditure	$109.68	$105.06	$91.73	$77.50	$73.62
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$259,930	$251,190	$201,000	$150,000	$100,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$925,600	$2,375,765	$3,755,700
Enrollment	10,757	11,362	13,000	13,000	13,000
Federal Per Pupil Expenditure	$24.16	$22.11	$86.66	$194.28	$296.59

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Pontiac, Michigan

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$7,100,000	$5,400,000	$ 4,200,000	$ 3,570,000	$ 3,391,500
Enrollment	18,075	17,194	17,194	17,194	17,194
Federal Per Pupil Expenditure	$392.81	$314.06	$244.27	$207.63	$197.25
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$90,000	$90,000	$90,000	$30,000	$70,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$185,760.80	$476,794.75	$753,740.10
Enrollment	2,182	2,609	2,609	2,609	2,609
Federal Per Pupil Expenditure	$41.25	$34.50	$105.70	$213.41	$315.74

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Saginaw, Michigan

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$5,219,982	$4,400,000	$4,100,000	$3,485,000	$3,310,750
Enrollment	16,681	16,358	16,408	16,408	16,408
Federal Per Pupil Expenditure	$312.87	$268.98	$249.88	$212.40	$201.78
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$250,000	$225,000	$225,000	$200,000	$190,000
Federal Tax Expenditures (Tuition tax credits)	------	------	$210,752	$540,940	$855,144
Enrollment	2,921	2,959	2,960	2,960	2,960
Federal Per Pupil Expenditure	$85.59	$76.04	$147.21	$250.32	$353.09

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

MINNESOTA

Minneapolis

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$ 9,186,534	$ 6,780,444	$ 5,788,382	$ 4,178,280	$ 3,900,000
Public School Enrollment	42,137	39,065	38,000	38,000	38,000
Federal Per Pupil Expenditure	$ 218.02	$ 173.57	$ 142.33	$ 109.95	$ 102.63
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 318,000	$ 293,000	$ 259,000	$ 259,000	$ 259,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 702,530	$ 1,803,194	$ 2,850,576
Private School Enrollment	9,478	9,778	9,867	9,867	9,867
Federal Per Pupil Expenditure	$ 33.55	$ 29.96	$ 97.45	$ 208.99	$ 315.15

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

St. Paul, Minnesota

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$5,340,386	$4,531,889	$3,846,165	$3,269,240	$3,105,778
Enrollment	32,283	31,665	31,385	31,385	31,385
Federal Per Pupil Expenditure	$165.42	$143.12	$122.55	$104.17	$98.95
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$572,555	$368,648	$471,871	$471,871	$469,549
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$989,680	$2,540,225	$4,015,710
Enrollment	14,787	13,877	13,900	13,900	13,900
Federal Per Pupil Expenditure	$38.72	$26.57	$105.15	$216.70	$322.68

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

MISSISSIPPI

Jackson, Mississippi

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$6,700,000	$6,100,000	$3,000,000	$2,550,000	$2,422,500
Enrollment	31,000	30,500	30,000	30,000	30,000
Federal Per Pupil Expenditure	$216.13	$200.00	$100.00	$85.00	$80.75
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$300,000	$200,000	$100,000	$100,000	$99,508
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$427,200	$1,096,500	$1,733,400
Enrollment	7,000	6,800	6,000	6,000	6,000
Federal Per Pupil Expenditure	$42.86	$29.42	$87.87	$199.42	$305.48

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

MISSOURI

St. Louis

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$25,000,327	$18,902,395	$13,247,000	$ 9,420,000	$ 9,000,000
Public School Enrollment	61,471	61,319	60,000	60,000	60,000
Federal Per Pupil Expenditure	$ 406.70	$ 308.26	$ 220.78	$ 156.99	$ 150.00
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 750,000	$ 750,000	$ 800,000	$ 700,000	$ 650,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,780,000	$ 4,568,750	$7,222,500
Private School Enrollment	25,000	25,000	25,000	25,000	25,000
Federal Per Pupil Expenditure	$ 30.00	$ 30.00	$ 103.20	$ 210.75	$ 315.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

NEBRASKA

Lincoln, Nebraska

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,519,534	$1,821,898	$1,200,000	$1,020,000	$969,000
Enrollment	25,466	24,929	24,005	24,005	24,005
Federal Per Pupil Expenditure	$59.67	$73.08	$49.99	$42.49	$40.37
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$78,142	$78,102	$78,000	$70,000	$60,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$274,832	$705,415	$1,115,154
Enrollment	3,765	3,821	3,860	3,860	3,860
Federal Per Pupil Expenditure	$20.75	$20.44	$91.41	$200.88	$304.44

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

NEW YORK

Buffalo

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the patiern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$19,167,426	$19,541,366	$11,794,922	$ 8,344,490	$ 7,900,000
Public School Enrollment	47,904	43,985	42,500	42,000	42,000
Federal Per Pupil Expenditure	$ 400.12	$ 444.27	$ 227.53	$ 198.68	$ 188.00
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 1,037,000	$ 1,036,960	$ 1,000,000	$ 1,000,000	$ 900,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,274,480	$ 3,271,225	$ 5,171,310
Private School Enrollment	17,900	17,900	17,900	17,900	17,900
Federal Per Pupil Expenditure	$ 57.93	$ 58.00	$ 127.06	$ 238.62	$ 339.18

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

New York City

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$262,650,577	$216,794,298	$186,367,428	$133,938,230	$129,000,000
Public School Enrollment	943,805	935,557	935,000	935,000	935,000
Federal Per Pupil Expenditure	$ 278.29	$ 231.73	$ 199.32	$ 143.25	$ 138.00
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$24,000,000	$22,000,000	$24,000,000	$22,000,000	$20,000,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$21,360,000	$54,825,000	$86,670,000
Private School Enrollment	300,000	300,000	300,000	300,000	300,000
Federal Per Pupil Expenditure	$ 80.00	$ 73.33	$ 151.20	$ 256.08	$ 355.57

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

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NORTH CAROLINA

Durham, North Carolina

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,008,955	$860,164	$805,303	$684,508	$650,282
Enrollment	9,237	8,695	8,439	8,439	8,439
Federal Per Pupil Expenditure	$109.23	$98.93	$95.43	$81.11	$77.06
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$11,331	$10,565	$10,898	$9,500	$8500
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$36,810	$94,482	$149,361
Enrollment	517	517	517	517	517
Federal Per Pupil Expenditure	$21.92	$20.44	$92.28	$201.13	$305.34

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-[illegible].

Fayetteville, North Carolina

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$3,106,106	$2,100,000	$2,016,000	$1,713,600	$1,627,920
Enrollment	8,998	8,077	8,077	8,077	8,077
Federal Per Pupil Expenditure	$345.20	$259.99	$249.60	$212.16	$201.55
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$2,000	$2,000	$1,920	$1850	$1750
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$85,440	$219,300	$346,680
Enrollment	1,200	1,200	1,200	1,200	1,200
Federal Per Pupil Expenditure	$1.67	$1.67	$72.80	$184.29	$290.36

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Forsyth County, North Carolina
(Winston-Salem)

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$7,705,180	$6,854,890	$6,580,694	$5,593,590	$5,313,910
Enrollment	41,568	41,730	41,730	41,730	41,730
Federal Per Pupil Expenditure	$185.36	$164.27	$157.70	$134.04	$127.34
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$75,000	$75,000	$72,000	$72,000	$71,646
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$455,680	$1,169,600	$1,848,960
Enrollment	6,400	6,400	6,400	6,400	6,400
Federal Per Pupil Expenditure	$11.72	$11.72	$82.45	$194.00	$ $300.09

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Mecklenburg County, North Carolina

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$16,289,164	$13,500,000	$12,960,000	$11,016,000	$10,465,200
Enrollment	73,474	72,082	72,082	72,082	72,082
Federal Per Pupil Expenditure	$221.70	$187.29	$179.80	$152.83	$145.18
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$50,000	$50,000	$48,000	$40,000	$30,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$712,000	$1,827,500	$2,889,000
Enrollment	10,000	10,000	10,000	10,000	10,000
Federal Per Pupil Expenditure	$5.00	$5.00	$76.00	$186.75	$291.90

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

OHIO

Cincinnati, Ohio

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$10,624,214	$10,017,420	$9,073,690	$7,712,636	$7,327,005
Enrollment	53,400	51,794	50,675	50,675	50,675
Federal Per Pupil Expenditure	$198.96	$193.41	$179.06	$152.20	$144.59
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$870,000	$991,000	$578,140	$500,000	$450,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$1,135,640	$2,914,862	4,607,955
Enrollment	17,315	16,601	15,950	15,950	15,950
Federal Per Pupil Expenditure	$50.25	$59.70	$107.45	$214.10	$317.11

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Cleveland

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$25,885,399	$21,447,256	$16,180,724	$11,553,334	$10,500,000
Public School Enrollment	80,074	78,500	77,500	77,500	77,000
Federal Per Pupil Expenditure	$ 323.27	$ 286.27	$ 208.78	$ 150.04	$ 136.36
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 1,500,000	$ 1,500,000	$ 1,600,000	$ 1,400,000	$ 1,000,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,658,960	$ 4,258,075	$ 6,731,370
Private School Enrollment	23,300	23,300	23,300	23,300	23,300
Federal Per Pupil Expenditure	$ 64.38	$ 64.38	$ 139.87	$ 242.84	$ 331.82

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Columbus, Ohio

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

PUBLIC SCHOOLS	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
Direct Federal ED Expenditures	$25,273,363	$20,659,841	$16,256,000	$13,817,600	$13,126,720
Enrollment	73,698	71,118	69,527	69,527	69,527
Federal Per Pupil Expenditure	$342.93	$290.50	$233.81	$198.74	$188.80
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$231,637	$247,159	$277,386	$240,000	$190,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$857,960	$2,202,137	$3,481,245
Enrollment	11,462	12,050	12,050	12,050	12,050
Federal Per Pupil Expenditure	$20.21	$20.51	$94.22	$202.67	$304.67

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Toledo

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$ 6,548,929	$ 5,423,918	$ 5,045,002	$ 3,428,965	$ 3,000,000
Public School Enrollment	45,767	44,446	43,169	43,000	43,000
Federal Per Pupil Expenditure	$ 143.99	$ 122.02	$ 116.86	$ 79.74	$ 69.76
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 330,000	$ 330,238	$ 400,000	$ 375,000	$ 350,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 854,400	$ 2,193,000	$ 3,466,800
Private School Enrollment	12,330	12,097	12,000	12,000	12,000
Federal Per Pupil Expenditure	$ 26.76	$ 26.76	$ 104.53	$ 214.00	$ 318.07

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

OKLAHOMA

Oklahoma City, Oklahoma

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$6,300,000	$6,800,000	$6,400,000	$5,440,000	$5,168,000
Enrollment	39,581	39,616	41,514	41,514	41,514
Federal Per Pupil Expenditure	$159.17	$171.65	$154.16	$131.04	$124.49
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	Title I only $70,000	$70,000	$70,000	$60,000	$50,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$523,676	$1,344,126	$2,124,859
Enrollment	7,355	7,355	7,355	7,355	7,355
Federal Per Pupil Expenditure	$9.52	$9.52	$80.72	$190.90	$295.70

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

OREGON

Portland

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-81	1981-82	1982-83	1983-84	1984-85
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$ 9,123,825	$ 8,077,688	$ 7,490,231	$ 5,335,704	$ 5,000,000
Public School Enrollment	42,870	41,008	41,000	41,000	41,000
Federal Per Pupil Expenditure	$ 212.83	$ 196.98	$ 182.69	$ 130.14	$ 121.95
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 200,000	$ 200,000	$ 250,000	$ 200,000	$ 175,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 534,000	$ 1,370,625	$ 2,166,750
Private School Enrollment	7,500	7,500	7,500	7,500	7,500
Federal Per Pupil Expenditure	$ 26.67	$ 26.67	$ 104.53	$ 209.42	$ 312.23

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

PENNSYLVANIA

Allentown, Pennsylvania

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,108,982	$1,140,600	$967,837	$822,662	$781,528
Enrollment	14,480	13,990	13,604	13,604	13,604
Federal Per Pupil Expenditure	$76.59	$81.53	$71.14	$60.47	$57.45
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$79,800	$75,853	$72,819	$69,000	$60,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$123,460	$316,889	$500,953
Enrollment	1,783	1,759	1,734	1,734	1,734
Federal Per Pupil Expenditure	$44.76	$43.12	$113.19	$222.54	$323.50

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Philadelphia

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$64,792,639	$55,114,296	$47,225,942	$33,215,688	$30,000,000
Public School Enrollment	224,152	220,550	220,000	220,000	220,000
Federal Per Pupil Expenditure	$ 289.06	$ 249.89	$ 214.66	$ 150.98	$ 136.36
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 4,200,000	$ 4,216,000	$ 4,650,000	$ 4,500,000	$ 3,900,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 7,262,400	$18,640,500	$29,467,800
Private School Enrollment	100,000	101,864	102,000	102,000	102,000
Federal Per Pupil Expenditure	$ 42.00	$ 42.00	$ 116.79	$ 226.87	$ 327.14

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Pittsburgh

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$14,170,001	$12,940,873	$11,949,496	$ 8,396,255	$ 7,900,000
Public School Enrollment	45,907	43,605	43,000	43,000	43,000
Federal Per Pupil Expenditure	$ 308.67	$ 296.78	$ 277.90	$ 195.26	$ 183.72
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 500,000	$ 500,000	$ 550,000	$ 450,000	$ 400,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,388,400	$ 3,565,625	$ 5,633,550
Private School Enrollment	19,500	19,500	19,500	19,500	19,500
Federal Per Pupil Expenditure	$ 25.64	$ 25.64	$ 99.41	$ 205.83	$ 309.41

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

TENNESSEE

Memphis

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$20,930,922	$17,002,140	$15,463,953	$11,028,383	$10,000,000
Public School Enrollment	110,113	107,913	106,000	106,000	106,000
Federal Per Pupil Expenditure	$ 190.09	$ 157.55	$ 145.89	$ 104.04	$ 94.34
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 268,000	$ 268,000	$ 300,000	$ 250,000	$ 200,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,815,600	$ 4,660,125	$ 7,336,950
Private School Enrollment	25,503	25,503	25,500	25,500	25,500
Federal Per Pupil Expenditure	$ 10.50	$ 10.50	$ 82.96	$ 192.55	$ 295.57

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Nashville

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$ 9,218,878	$ 8,926,678	$ 8,068,084	$ 5,465,742	$ 5,100,000
Public School Enrollment	69,066	67,167	67,000	67,000	67,000
Federal Per Pupil Expenditure	$ 133.48	$ 132.90	$ 120.42	$ 81.58	$ 76.12
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 301,708	$ 498,239	$ 491,791	$ 490,000	$ 490,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,103,528	$ 2,823,487	$ 4,463,505
Private School Enrollment	15,143	15,358	15,499	15,450	15,450
Federal Per Pupil Expenditure	$ 19.92	$ 32.44	$ 102.93	$ 214.46	$ 320.62

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

TEXAS

Amarillo, Texas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$2,916,612	$2,041,290	$1,775,573	$1,509,237	$1,433,775
Enrollment	26,314	26,575	27,077	27,077	27,077
Federal Per Pupil Expenditure	$110.84	$76.81	$65.57	$55.74	$52.95
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$54,549	$33,161	$26,436	$24,000	$20,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$117,480	$301,538	$476,685
Enrollment	1610	1600	1650	1650	1650
Federal Per Pupil Expenditure	$33.88	$20.73	$87.22	$197.30	$301.02

Chapter II
$192,556

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Corpus Christi, Texas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$3,289,102	$3,158,768	$3,285,527	$2,792,698	$2,653,306
Enrollment	38,171	36,925	35,546	35,546	35,546
Federal Per Pupil Expenditure	$86.17	$85.55	$92.43	$78.57	$74.64
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$115,492	$83,023	$122,691	$105,000	$95,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$373,016	$957,427	$1,513,547
Enrollment	6,111	5,372	5,239	5,239	5,239
Federal Per Pupil Expenditure	$18.90	$15.45	$94.62	$202.80	$307.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Dallas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$19,371,040	$18,087,155	$14,717,561	$ 9,941,405	$ 9,000,000
Public School Enrollment	129,305	127,750	126,000	126,000	126,000
Federal Per Pupil Expenditure	$ 149.81	$ 141.58	$ 116.80	$ 77.31	$ 71.43
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 600,000	$ 600,000	$ 600,000	$ 500,000	$ 450,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 1,068,000	$ 2,741,250	$ 3,333,500
Private School Enrollment	15,000	15,000	15,000	15,000	15,000
Federal Per Pupil Expenditure	$ 40.00	$ 40.00	$ 111.20	$ 276.00	$ 319.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

San Antonio, Texas

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$11,949,272	$10,848,223	$ 9,769,251	$ 8,303,863	$ 7,888,670
Enrollment	58,000	57,777	56,883	56,883	56,883
Federal Per Pupil Expenditure	$206.02	$187.76	$171.74	$145.98	$138.68
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$459,030	$432,690	$405,995	$325,000	$300,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$457,745	$1,174,890	$1,857,338
Enrollment	6,598	6,478	6,429	6,429	6,429
Federal Per Pupil Expenditure	$71.09	$66.79	$134.35	$233.30	$335.56

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

VIRGINIA

Fairfax, Virginia

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directely from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$14,560,000	$15,953,000	$15,314,880	13,017,605	$12,366,724
Enrollment	126,060	123,552	123,552	123,552	123,552
Federal Per Pupil Expenditure	$115.50	$129.12	$123.95	$105.36	$100.09
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$73,000	$123,000	$118,080	$100,000	$70,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$390,104	$1,001,287	$1,582,883
Enrollment	5,479	5,479	5,479	5,479	5,479
Federal Per Pupil Expenditure	$13.32	$22.45	$92.75	$201.00	$301.68

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Newport News, Virginia

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$2,842,741	$3,185,241	$2,232,789	$1,897,870	$1,802,977
Enrollment	26,098	25,962	25,500	25,500	25,500
Federal Per Pupil Expenditure	$108.93	$122.69	$87.56	$74.43	$70.70
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$12,800	$13,648	$25,000	$20,000	$15,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$133,358	$343,291	$541,110
Enrollment	2,955	1,873	1,873	1,873	1,873
Federal Per Pupil Expenditure	$4.33	$7.29	$84.55	$193.96	$296.91

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

Norfolk

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the patiern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$12,851,470	$ 9,709,214	$ 7,363,201	$ 5,211,385	$ 5,000,000
Public School Enrollment	37,471	35,328	35,000	35,000	35,000
Federal Per Pupil Expenditure	$ 342.97	$ 274.83	$ 210.41	$ 148.90	$ 142.85
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 100,000	$ 100,000	$ 125,000	$ 100,000	$ 90,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 534,000	$ 1,370,625	$ 2,166,750
Private School Enrollment	7,500	7,500	7,500	7,500	7,500
Federal Per Pupil Expenditure	$ 13.33	$ 13.33	$ 87.87	$ 196.08	$ 300.90

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Roanoke, Virginia

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$1,981,108	$1,718,587	$1,578,993	$1,342,144	$1,275,037
Enrollment	17,098	16,528	15,222	15,222	15,222
Federal Per Pupil Expenditure	$115.87	$103.98	$103.73	$88.17	$83.76
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$1,155	$1,147	$1,147	$1000	$1000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$33,179.20	$85,161.5	$134,624.40
Enrollment	886	454	466	466	466
Federal Per Pupil Expenditure	$1.30	$2.53	$73.66	$184.90	$291.00

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.

WASHINGTON

Seattle

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

PUBLIC SCHOOLS	1980-81	1981-82	1982-83	1983-84	1984-85
Direct Federal ED Expenditures	$12,777,965	$ 9,675,868	$ 5,560,915	$ 4,074,060	$ 3,900,000
Public School Enrollment	59,107	46,679	46,000	46,000	46,000
Federal Per Pupil Expenditure	$ 216.18	$ 207.29	$ 120.89	$ 88.57	$ 84.78
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 325,000	$ 325,000	$ 400,000	$ 350,000	$ 290,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 868,854	$ 2,230,100	$ 3,525,447
Private School Enrollment	12,200	12,203	12,203	12,203	12,203
Federal Per Pupil Expenditure	$ 26.00	$ 26.63	$ 103.97	$ 211.43	$ 312.66

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

WISCONSIN

Milwaukee

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-81	1981-82	1982-83	1983-84	1984-85
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$23,076,438	$20,694,527	$14,767,246	$10,755,479	$ 9,900,000
Public School Enrollment	87,826	87,346	86,139	86,000	86,000
Federal Per Pupil Expenditure	$ 262.75	$ 236.93	$ 171.44	$ 125.06	$ 115.12
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$ 431,335	$ 429,113	$ 573,500	$ 550,000	$ 490,000
Federal Tax Expenditures (Tuition tax credits)	--	--	$ 2,116,705	$ 5,432,975	$ 8,588,708
Private School Enrollment	30,815	30,744	29,729	29,729	29,729
Federal Per Pupil Expenditure	$ 13.99	$ 13.96	$ 90.49	$ 201.25	$ 305.38

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (202) 298-8707.

Racine, Wisconsin

Data on this sheet reflect the impact of the Administration's budget cuts and tuition tax credit legislation on the pattern of per pupil spending in public and private schools. The expenditures are those from Department of Education and tuition tax credit sources. Assumptions for analyses are based on Department of Education figures and data obtained directly from local school officials in this city.

	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
PUBLIC SCHOOLS					
Direct Federal ED Expenditures	$2,254,067	$2,678,902	$2,416,667	$2,054,167	$1,951,458
Enrollment	23,162	22,423	21,572	21,572	21,572
Federal Per Pupil Expenditure	$97.32	$119.47	$112.03	$95.22	$90.46
PRIVATE SCHOOLS					
Direct Federal ED Expenditures	$450,814	$535,780	$483,333	$400,000	$350,000
Federal Tax Expenditures (Tuition tax credits)	-----	-----	$398,720	$1,023,400	$1,617,840
Enrollment	6,077	5,670	5,600	5,600	5,600
Federal Per Pupil Expenditure	$74.18	$94.49	$157.51	$254.18	$351.40

Source: Council of the Great City Schools and the American Association of School Administrators. For further information call (703) 528-0700.